were visiting about the future of Nebraska which is easy to talk about I suppose. We were talking about a tax study and both of us concurred that a tax study by itself is not very meaningful. What is meaningful, what is meaningful for the next 10 years in the life of our state is a study of government structure. You and I have committed ourselves over the long pull to 3,600 units of local government. You and I have committed ourselves over the long pull to one local government for every 500 people, one local government for every 500 people in this state. That's phenomenal. Now, this measure, this measure represents a change. represents an opportunity for this state to have appointed as opposed to elected regents. If we have appointed regents and at the same time have appointed trustees of the state college system, we in a sense are beginning to slowly involve our way into ultimate combinations of government so that in the end we can develop over the long pull more efficient, more economical methods of serving our people. So long, however, as we maintain an elected Board of Regents and an appointed State College Board and locally elected members of boards of education of vocational technical schools, so long as we maintain separate and distinct kind of entities and separate and distinct kinds of procedures for people becoming involved with those entities, we continue to remain in the 1950s and the 1960s and the 1970s. We don't prepare ourselves for the ultimate, the ultimate solutions that will be evolving over time which is to provide greater reorganization of governments, strengthen structures, lessen the number of structures, provide more efficient delivery of services at less tax costs and that is where the issue is going to lie in the next decade. It's not going to lie in a sales tax on service, it's not going to lie on a decoupling of the income tax, it's not going to lie in more property tax relief, it's going to lie very simply in making government efficient. The State of Nebraska probably has the least efficient delivery systems nationally with 3,500 governments or as Senator DeCamp points out, it's not one government for 500 people, it's one government for every 421 people. You've got to make change and if we fail to make change we will be condemned to live the past at great cost with inefficient service. This is a very responsible first step toward the ultimate restructuring of higher education.

SENATOR BARRETT: Senator Chizek.